

The Uniform
CPA Examination

CANDIDATE BULLETIN

INFORMATION FOR APPLICANTS

March 2013



NASBA



UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

PREFACE

This bulletin is intended for individuals who plan to take the Uniform Certified Public Accountant (CPA) Examination. The examination is fully computerized and offered via a network of test centers across the United States and its territories, as well as Japan, Latin America and the Middle East.

Successful completion of the examination is one of the requirements for licensure by the 55 states and territories (jurisdictions) of the United States. In order to take the examination, you must be declared eligible by one of the jurisdictions. Each jurisdiction sets its own requirements for education, examination and experience.

Since 1917, the Uniform CPA Examination has proven to be a highly valid and reliable measure of candidate abilities. This focus on quality has made it possible for all U.S. jurisdictions to rely on the results in determining who is competent to practice public accounting in order to protect the public.

This brochure contains important information. Do not discard before receiving your examination results. Visit [NASBA's website](#) to download additional copies of this document.

TABLE OF CONTENTS

PREFACE	ii
INTRODUCTION	2
Certified Public Accountant	2
Examination Partners	2
Examination Process	3
STEP 1: Apply to Take the Examination	4
The Application Process.....	4
Contacting NASBA.....	5
Pay Application and Examination Fees	5
STEP 2: Receive your Notice to Schedule	7
Sample Notice to Schedule	9
International Applicants	10
STEP 3: Schedule your Examination	10
Testing Windows.....	10
Schedule Early.....	10
Testing Centers.....	11
International Testing Centers	11
Schedule Your Examination Appointments.....	12
Special Accommodations	17
Changes to Your Appointments	18
Test Center Closings	21
STEP 4: Take Your Examination	21
Arrive Early.....	21
Personal Identification.....	22
At the Test Center	24
Time Allotted to Take the Examination.....	25
Introductory Examination Screens	26
Test Center Regulations	26
Breaks.....	27
Examination Confidentiality and Break Policy.....	27
Candidate Misconduct, Cheating, Copyright Infringement	28
Grounds for Dismissal.....	30
Reporting Examination Concerns	30
STEP 5: Receive your Score(s)	31
The Score Review and Appeal Processes	33
Examination Content	35
Preparation for the Examination	35
Examination Length and Formats	35
Examination Specifications/CSOs/SSOs	37
Effective Date of Pronouncements.....	38
Sample Question Types.....	38
Scoring the Examination	39
Additional Information	40

INTRODUCTION

Certified Public Accountant

The Certified Public Accountant (CPA) credential is a license issued by one of the 55 states or territories of the United States that authorizes the holder to practice as a certified public accountant in that jurisdiction. Licensing of CPAs helps to protect the public interest because only those individuals who have met prescribed requirements are permitted to identify themselves to the public as certified public accountants. One component of the licensing requirement designed to ensure only qualified individuals become licensed as CPAs is the Uniform CPA Examination.

Examination Partners

The 55 Jurisdictions: The CPA license is issued at the jurisdiction level. To become a CPA, you must be declared eligible for the examination, and subsequently licensed, by the board of accountancy in one of the 55 U.S. jurisdictions. The Constitution of the U.S. grants each state or territory the power to regulate the practice of the professions within that jurisdiction's borders. In most jurisdictions, these powers are carried out by a "board of accountancy." These boards of accountancy are made up of appointed individuals and staff (many of whom are CPAs) who are charged with the responsibility of carrying out the laws promulgated by the legislatures and providing an appropriate examination for licensure. The board of accountancy is an administrative agency that handles the day-to-day operations relative to regulating the practice of accountancy including activities involved with entry into the profession. In some cases, the board of accountancy contracts out certain examination-related tasks such as the review of applications and collection of examination fees.¹

The National Association of State Boards of Accountancy (NASBA): The 55 U.S. and territorial boards of accountancy are the members of NASBA. NASBA exists to serve its members by providing numerous services that encourage common understanding and practices to promote uniformity across the country to facilitate interstate practice. NASBA takes on the role of a central clearinghouse where all jurisdictions submit information on eligible candidates and from which all jurisdictions receive advisory scores and other examination data.

The American Institute of Certified Public Accountants (AICPA): The AICPA is the largest national, professional organization for CPAs. The AICPA provides members with the resources, information and leadership that will enable them to provide valuable services, in the highest professional manner, to benefit the public as well as employers and clients. For the Uniform CPA Examination, the AICPA determines the content of the examination, prepares the examination questions, determines the method of scoring, prepares advisory scores and conducts statistical analyses of examination results.

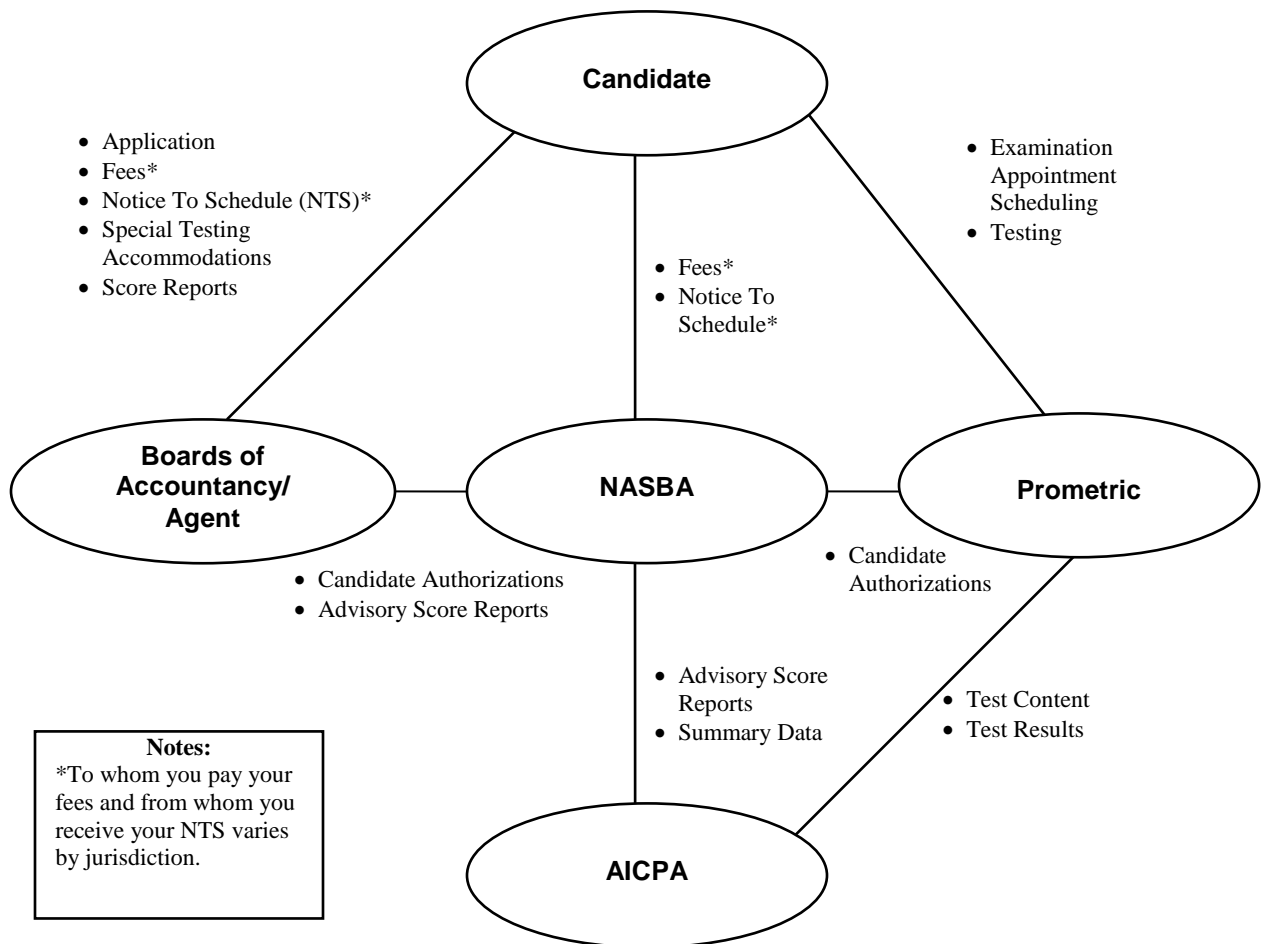
Prometric: Prometric is the global leader in technology-enabled testing and assessment services for information technology certification, academic admissions and professional

¹ If you are a candidate in a jurisdiction that contracts out aspects of the examination process, your board of accountancy will inform you which entity to contact.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

licensure and certifications. Prometric operates a network of computer-based test centers around the world. Among its many clients are the professional licensure examinations for physicians, architects and pharmacists, as well as educational examinations such as the Graduate Record Examination (GRE).

Along with you, the candidate, the relationships among the partners in the process may be illustrated as shown below.



Examination Process

Taking the examination involves a series of steps. While each board of accountancy has the right to develop its own laws and regulations, and there are variances in this process from state to state, the basic process may be explained as:

1. Apply to take the examination (request, complete, and submit an application online in most states at cpacentral.nasba.org)
2. Complete payment of examination fees
3. Review the tutorial and sample tests
4. Receive your Notice to Schedule

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

5. Schedule your examination
6. Take your examination(s)
7. Receive your Score Report(s)

There are numerous details that make up each step, and these are explained in the remaining sections of this bulletin. Aside from the basic process, be sure you know your board of accountancy's specific requirements for each step in the process. A list of the boards of accountancy and their contact information may be found on [NASBA's website](#). Individual board of accountancy requirements can be found either on the board's website or on NASBA's website. You will also find important information on the [Uniform CPA Examination website](#). It is strongly recommended that you visit these websites and familiarize yourself thoroughly with the information provided.

STEP 1: APPLY TO TAKE THE EXAMINATION

Apply online at cpacentral.nasba.org if you are applying to one of these states:

Alaska, Colorado, Connecticut, Delaware, Florida, Georgia, Hawaii, Indiana, Iowa, Kansas, Louisiana, Maine, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, Ohio, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, Tennessee, Utah, Vermont, Washington or Wisconsin.

Contact the board of accountancy directly if applying to one of these states: Alabama, Arizona, Arkansas, California, District of Columbia, Guam, Idaho, Illinois, Kentucky, Maryland, Mississippi, Nevada, North Carolina, North Dakota, Oklahoma, Oregon, South Dakota, Texas, U.S. Virgin Islands, Virginia, West Virginia, or Wyoming.

Specific requirements for becoming a CPA, as well as the rights and obligations of a licensed CPA, are set forth in the laws and regulations of the 55 U.S. jurisdictions. A general summary of CPA licensure requirements by jurisdiction may be found on [NASBA's website](#).

The Application Process

You must submit an application with any required documents and fees each time you want to take one or more sections of the examination. Once your application has been evaluated, you will be contacted by your board of accountancy or its designated agent.

Important: The name on your application must appear exactly the same as it appears on the identification you plan to take to the testing center. Note: The middle initial can be substituted for the middle name (e.g., the NTS reads Michael A. Smith, but the name on the candidate's license reads Michael Albert Smith), or vice versa.

When you submit your application, you may also be required to submit some or all of the application and examination fees. Because the rules vary by jurisdiction, follow the information

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

provided to you by your board of accountancy, or its designated agent, when paying the fees associated with the examination. Be sure you follow the most recent instructions supplied by your board or its designated agent.

For jurisdiction-specific requirements, be sure that you follow the requirements of your board of accountancy. You are ultimately responsible for following the rules and completing all sections of the examination within the timeframe and according to the rules adopted by your board of accountancy.

Contacting NASBA

For candidate convenience, NASBA has recently extended call center hours and created an international number. The hours of operation and contact phone numbers are as follows:

Call Center Hours

Domestic candidates:

Call 1-800-CPA-EXAM (800-272-3926). Days and hours of operation: Monday – Thursday, 8:00 a.m. to 2:00 a.m., Eastern Time, and Friday, 8 a.m. to 5 p.m., Eastern Time (UTC -5).



International candidates:

Call 1-855-CPA-GUAM (855-272-4826) or 671-300-7441. Days and hours of operation: Monday – Friday, 7:00 a.m. to 4:00 p.m., Japan Standard Time (UTC + 9).

If sending an inquiry via email, contact us at cpaexam@nasba.org. Please be sure to include your jurisdiction with your correspondence.

Street address:

150 Fourth Ave. North, Ste. 700
Nashville, TN 37219-2417

Mailing address:

CPA Examination Services
PO Box 198469
Nashville, Tennessee 37219-8469

Phone: 615-880-4200

Fax: 615-880-4290

Web: <http://www.nasba.org/contact-us/>

Pay Application and Examination Fees

Taking the examination involves two categories of required fees that are to be paid either to your board of accountancy/its designee, or to NASBA. The required sections are as follows:

Application Fee: This fee is established by and paid to your board of accountancy or its designated agent.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Examination Fee: The amount of this fee depends on the section of the examination and is paid either to your board of accountancy, its designated agent or to NASBA. Examination fees are established by boards of accountancy, NASBA, the AICPA and Prometric. The examination sections are as follows:

- Auditing and Attestation (AUD) – 4 hours
- Business Environment and Concepts (BEC) – 3 hours
- Financial Accounting and Reporting (FAR) – 4 hours
- Regulation (REG) – 3 hours



Note: You must pay additional fees for each examination section you plan to take in Guam or in international locations upon registration, regardless of which board of accountancy has declared you eligible for the examination.

When you submit your application, you may be required to submit some or all of the application and examination fees. Because the rules vary by jurisdiction, follow the information provided to you by your board of accountancy or its designated agent when paying the fees associated with the examination. Keep in mind, the length of time to complete the application process will vary depending on the jurisdiction to which you are applying.

In some cases, boards of accountancy will collect the application and examination fees. In this situation:

- You are required to pay your board of accountancy or its designated agent all fees associated with the examination at the time that you apply. The fees you pay include an application fee charged by the board of accountancy and the examination fees. Each time you apply to take one or more sections of the examination, pay all fees directly to the board of accountancy or its designated agent. Once your application has been received, you may not be able to change the requested sections of the examination and you may be charged an additional fee for any changes.
- You may be required to pay your board of accountancy or its designated agent an additional fee for a background check.
- After your board of accountancy or its designated agent has accepted your application and fees, it will notify NASBA which sections of the examination you are eligible to take.
- Your board of accountancy or its designated agent will inform you of the application processing time and when to expect your Notice to Schedule (NTS). You will be asked to identify your preferred method for receipt of the NTS either via the U.S. Postal Service, fax or e-mail. If you do not specify a preferred method, your NTS will be mailed to you.

In other cases, the board of accountancy or its designated agent will collect only the application fee, and you will pay the examination fees separately to NASBA. In this situation:

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

- You are required to pay your board of accountancy or its designated agent only the application fee at the time that you apply. Each time you apply to take one or more sections of the examination, you will pay the application fee to the board of accountancy.
- After your board of accountancy has accepted your application and fee, it will notify NASBA as to which sections of the examination you are eligible to take. NASBA will then send you the appropriate payment coupon.
- The payment coupon will provide you with instructions on how to pay the examination fees. You may pay by mailing a check to NASBA; by using a credit card via [NASBA's website](#); or, by calling NASBA at 866-MY-NASBA (866-696-2722) and using a credit card.
- You should receive your NTS within three business days of paying your examination fee, if you have selected e-mail or fax as the method of contact. If you selected regular mail as the method of contact, you should receive the NTS within 7-10 business days. If you do not receive your NTS, call a NASBA candidate service associate at 866-MY-NASBA (866-696-2722). You will not be able to schedule an examination appointment or take the examination without a valid NTS.
- If you require a reprint of your NTS, you may request a reprint here: [Request Reprint of NTS](#).

Important: If you reschedule an appointment, there may be additional fees (see [Rescheduling/Cancellation Fees table](#)). Because application and examination fees are generally not refundable, you should not apply to sit for a section of the examination until you are ready to take it (see [Refunds](#)).

STEP 2: RECEIVE YOUR NOTICE TO SCHEDULE

Once your application has been processed, and you have been determined to be eligible to take one or more sections of the Uniform CPA Examination and you have paid all fees, you will receive a Notice to Schedule (NTS) from NASBA. One NTS will be sent to you, listing the section(s) of the examination that you are approved to take, enabling you to contact Prometric to begin the scheduling process.

When you receive the NTS, verify that all information is correct. Be certain the name appearing on the NTS matches EXACTLY the name on the identification documents that you will use during check-in at the testing center. If the information is incorrect, or the ID and NTS do not match, immediately contact your board of accountancy or its designated agent to request a correction. You must bring your NTS with you to the examination.

Note: The middle initial can be substituted for the middle name (e.g., the NTS reads Michael A. Smith, but the name on the candidate's license reads Michael Albert Smith), or vice versa. If you require a reprint of your NTS, you may request a reprint here: [Request Reprint of NTS](#).

Your NTS includes the examination section identification number for each approved section of the examination. This number is also used as the examination "Launch Code (Password)" for each approved section. You will enter the Launch Code on the computer as a part of the login process. Be sure to take the correct NTS with you. You will not be admitted into the test center without the correct NTS and you will forfeit all examination fees for that section. In addition,

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

you will not be allowed to enter the testing center if the name on the identification that you present does not exactly match the name on the NTS. Note: The middle initial can be substituted for the middle name (e.g., the NTS reads Michael A. Smith, but the name on the candidate's license reads Michael Albert Smith), or vice versa.

Boards of accountancy will set a time period for which an NTS is valid (generally six months) during which you must schedule and take the examination section(s), after which it will expire and all fees will be forfeited. **It is strongly suggested that you not apply for a section of the examination until you are ready to take it. If you do not take all sections for which you registered before the NTS expires, you will not be able to extend it or receive a refund of any of the fees you have paid.** Please be advised that cancelling an Exam appointment does NOT change the expiration date of your NTS.

All jurisdictions have established a six-month NTS validation period, except for the following jurisdictions:

Texas	90 days from application date
California	9 months from NTS issue date
Hawaii	9 months from NTS issue date
Louisiana	9 months from NTS issue date
Utah	9 months from NTS issue date
North Dakota	12 months from NTS issue date
South Dakota	12 months from NTS issue date
Virginia	12 months from NTS issue date

PLEASE NOTE: The Notice to Schedule is valid for one testing event or until the expiration date, whichever is first exhausted for each examination section and will include non-testing months.

Once an NTS has expired, you will need to submit a new application, including application and testing fees. Fees submitted for an expired NTS cannot be applied to future examinations. You cannot have more than one open NTS for the same section. You must receive the score or allow the NTS to expire before you can apply for the same section again and receive a new NTS for that section.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Sample Notice to Schedule



The Uniform
CPA Examination

Notice To Schedule (NTS)

YOU MUST TAKE THIS NTS TO THE TEST CENTER. YOU WILL NOT BE PERMITTED TO TAKE THE EXAM WITHOUT THIS DOCUMENT!

You have been approved by Tennessee State Board of Accountancy to take the following CPA Examination section(s):

WILL JACKSON
150 4TH AVE NORTH
NASHVILLE, TN 37219

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	26968	26968	04/27/12	10/27/12
BEC	26969	26969	04/27/12	10/27/12
FAR	26970	26970	04/27/12	10/27/12
REG	26971	26971	04/27/12	10/27/12

Passport Name: WILLIAM JACKSON

You have been approved for Special Testing Accommodations. Please check the information on page 2 of this NTS to confirm the approved accommodations.

Check the accuracy of your name: The same version of your name must appear on your application, this Notice to Schedule (NTS), and on the identification (ID) you present at the testing center. If your name on this Notice is not correct, contact your state board of accountancy or its designee at least 10 days before your test appointment.

Schedule your exam: Contact Prometric's Special Accommodations Unit at 800-967-1139 to schedule your examination sections. To ensure that you are able to take the examination at the desired location on the desired date, schedule at least 45 days in advance. If you have received your NTS by email or fax, you must wait 24 hours after its receipt before contacting Prometric for scheduling. For Scheduling at international locations, refer to the candidate bulletin.

Take the Exam Tutorial and Sample Test at www.cpa-exam.org to review features unique to this exam. Candidates are encouraged to review the tutorial to become familiar with the functionality of the examination.

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

- Take this NTS, along with two forms of identification, to the test center. **You will not be allowed to take the exam if you do not have this NTS and acceptable identification (ID) with you!**
- All Uniform CPA Examination candidates are advised to read the Candidate Bulletin available at www.nasba.org.
- Arrive at the test center at least 30 minutes before your scheduled examination. A digital photo will be taken as part of the check-in procedures. Late arrivals may not be able to take the exam.
- Your ID will be scanned and swiped in a magnetic strip and barcode reader and biometrics will be used to capture your finger print to increase security and identity validation.
- Be aware that once you enter your password to start the exam, you have limited time to read and respond to the introductory screens. If that time is exceeded, the exam will automatically terminate and it will not be possible to restart the exam.
- During the exam you may only take a break during scheduled break times (i.e., from the time you end one examination section testlet until you begin the next testlet). The exam clock continues to run during breaks.

To reschedule or cancel a test appointment: You may reschedule or cancel by contacting the Special Accommodations Unit at 800-967-1139. If you reschedule fewer than 30 business days before your appointment, you will incur a rescheduling fee. No cancellations are allowed 24 hours or less from your appointment time.

YOU MUST TAKE THIS NTS TO THE TEST CENTER. YOU WILL NOT BE PERMITTED TO TAKE THE EXAM WITHOUT THIS DOCUMENT!

Updated: Apr 2012 (NTSSATX)

4/30/12



International Applicants

International administration of the CPA Exam is currently offered in Brazil, Japan, Bahrain, Kuwait, Lebanon, and the United Arab Emirates. If you live in one of these testing locations, or other select countries, you may be able to take the Exam without traveling to the U.S. The Exam is only offered in English, and is the same computerized test as the one administered in the U.S. You are required to meet the same eligibility requirements and complete the same licensure requirements as your U.S. counterparts.

Applicants from countries other than the U.S. must follow the same basic steps as U.S. applicants. This means they must select the jurisdiction in which they wish to qualify and file an application with the board of accountancy (or its designated agent) in that jurisdiction. Any special instructions for candidates who have completed their education outside the U.S. are included in the board of accountancy requirements. For more information on the international administration of the CPA Examination, visit the [International section](#) of the NASBA website.

STEP 3: SCHEDULE YOUR EXAMINATION

Testing Windows

The computer-based Uniform CPA Examination is offered the first two months of each calendar quarter. These months of testing are known as the “testing windows”:

- January 1 – February 28 (or 29)
- April 1 – May 31
- July 1 – August 31
- October 1– November 30

The examination is not given during the third month of each calendar quarter to allow for systems and databank maintenance. It is important that you plan accordingly; it is your responsibility to schedule the sections of the examination you have yet to pass so you do not lose credit for previously passed sections.

You can take any or all sections of the examination during any testing window and in any order. However, you may not take the same section more than once during any one testing window.

Schedule Early

You should schedule your examination appointments as soon as possible after you receive your NTS. You must schedule your examination appointment at least five days in advance of the test date. To increase the likelihood that you will receive first choice of date, time and location, you should schedule at least 45 days before the desired test date(s). You must take each examination

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

section within the time period for which an NTS is valid (before it expires). Your board of accountancy, NASBA, and Prometric are not responsible if you cannot schedule an appointment before a deadline expires in your jurisdiction.

Testing Centers

You will be allowed to take the examination at any one of the authorized Prometric test centers in the U.S., and designated international locations, whether or not the test center is located within the borders of the jurisdiction where you are seeking your initial license.² The most current list of test centers may be found on the [Prometric website](#).



International Testing Centers

NASBA now processes registrations for testing of the Uniform CPA Examination in international locations. This process allows candidates to schedule their examinations at an international location.

U.S. citizens and permanent residents living abroad, and citizens and long-term residents of the countries in which the examination is administered may sit for the examination in international locations. For more information on eligibility requirements and testing in international locations, please visit the [NASBA website](#).

International Testing Center Eligibility Table

Status C = Citizen PR = legal status of permanent or long term resident	Can Test in These Countries						
	U.S.	Japan	Brazil	UAE	Lebanon	Kuwait	Bahrain
U.S. C/PR	X	X	X	X	X	X	X
Japan C/PR	X	X					
Argentina C/PR	X		X				
Colombia C/PR	X		X				
Venezuela C/PR	X		X				
Bahrain C/PR	X			X	X	X	X
Egypt C/PR	X			X	X	X	X
Jordan C/PR	X			X	X	X	X
Kuwait C/PR	X			X	X	X	X
Lebanon C/PR	X			X	X	X	X
Oman C/PR	X			X	X	X	X
Qatar C/PR	X			X	X	X	X
Saudi Arabia C/PR	X			X	X	X	X
UAE C/PR	X			X	X	X	X
Yemen C/PR	X			X	X	X	X

² Your board of accountancy will inform you if there are any restrictions on the locations where you can take the examination.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

In order to qualify to take the CPA Examination in international locations, candidates will have to establish their eligibility through a state board participating in the International CPA Examination Administration program. The list of participating state boards is posted on the [NASBA website](#).

To schedule the CPA Examination in an International Location:

- Apply for the examination through a participating state board. When you submit your application, you may be required to submit some or all of the application and examination fees.
- After receiving your Notice to Schedule, you may then register to take the examination in an international location and pay the additional fees per examination section. Note: These fees are non-refundable.
 - To complete the registration, please choose the jurisdiction in which you wish to apply as a candidate.
 - Next, click the Apply to Test Internationally link to pay the international fees and complete your international registration. You will be asked to provide identifying information, as well as information from the NTS. You will also need a valid Passport or National ID card in order to register. Candidates who complete the registration process can attend the selected examination section(s) in the selected international location only.

When trying to pay the additional international fees, all of your candidate information must match what we already have in the system.

NOTE: After the registration process is complete for each examination section, you will need to wait **at least 24 hours** before you schedule your appointment at the testing center through Prometric.

Schedule Your Examination Appointments

At the point of scheduling your examination, you will be asked to accept the following Data Privacy Notice. Please note that all biometric data for candidates for the CPA examination, wherever generated, and all U.S. generated data, including candidate demographics and test results, is processed and stored in the United States. All data center facilities for U.S. origin information are located in the U.S. at this time. Any plans to change the physical location of the data outside the U.S. will be made known to the CPA test sponsors before a change is affected.



Because candidates for many tests originating outside of the U.S. may have the demographic data and test result data processed in the U.S., or alternatively in Ireland, applicable data protection laws require Prometric to advise non-U.S. candidates of the possibility that their data will not be processed in their country of origin.

ALL U.S. origin data and all biometric data, regardless of country of origin, is processed and stored in the U.S.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Data Privacy Notice

At Prometric, protection of your personal information, and making sure you understand how and why it is processed, is of paramount importance to us. As a data processor for your test sponsor, Prometric processes your personal information only for the purposes of registering and scheduling you for a test, administering that test, and processing the results. At no time will your personal information be used by Prometric for any other purpose without your permission. Your personal information, including your test results, will be provided to your test sponsor for the purposes of providing scores, certification, or other benefits to you. Prometric may also disclose your personal data to other Prometric entities for the purpose of providing you with testing information, administering the test, or processing your results. These Prometric entities may be located outside the country in which you take the test, and your personal information may be processed or stored there to provide results and information to your test sponsor. Adequate protection of your personal information is ensured at all Prometric entities.

You may access, limit the use of, or change your personal information by contacting your test sponsor during normal business hours. If you test with multiple test sponsors, Prometric may update your personal information for all test sponsors upon receipt of a change to your personal information. The above processing is necessary to administer a test to you, and we cannot register you for a test if you do not agree to personal information processing by Prometric as described above. You will have to contact your test sponsor if you do not agree to this processing.

If you have questions about this notice or wish to discuss the contents further, please contact us at DataProtectionManager@prometric.com.

For most candidates,³ there are two ways to make an appointment for each section of the examination.

Before you begin the scheduling process, have your first, second and third choice of dates and times planned for each section.

No appointments may be made for any section of the examination fewer than five days in advance of the desired test date. For example, if you call or use the Internet on Monday to schedule an appointment, the first available date will be Saturday of the same week. **Walk-in appointments are not permitted.** Please note that candidates with special testing accommodations must schedule at least 10 days in advance of the desired test date in the U.S. and territories (See "[For Pre-approved Special Testing Accommodations](#)" below for additional information).

³ Candidates testing in Guam, candidates in designated international locations, and candidates requiring special accommodations must follow the specific instructions for taking the examination.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

These are your two options for scheduling the examination:

1. Visit [Prometric](#)

You will find that the easiest and quickest way to schedule an examination appointment (as well as reschedule and cancel an appointment, if necessary) is on the Internet. Using the Internet provides you 24-hour access to scheduling and avoids any “on hold” waiting time. Because of this, you have the quickest and most direct access to preferred dates and test center locations. Additionally, you will instantly receive a detailed confirmation of your appointment (on screen and via e-mail).

Before you make your appointments, you must have received your NTS. Additionally, be ready to identify the dates, times and locations where you want to take each section. It is not necessary to make all appointments at one time. If you prefer, you may make one appointment at a time. **If you do schedule more than one section on the same day, please be aware that the online appointment system does not warn you of overlapping appointment times. It is your responsibility to ensure that you have not scheduled overlapping times and have allowed enough time between sections for the check-in process.**

Before you begin, you must have your NTS in front of you. You will be required to provide various pieces of information from the NTS.

Online scheduling occurs in several easy steps:

1. Go to [the Prometric website](#). Select SCHEDULE APPOINTMENT.
2. Select CPA Exam and Country/State.
3. After viewing welcome screen, click NEXT, read all of the policy information and click I AGREE to proceed.
4. On the Program Identifier Screen, enter your examination section identification number from your NTS (you have one identification number for each section of the examination—be sure to use the correct examination identification number for the section you are scheduling). Click NEXT.
5. Confirm proper section and click NEXT.
6. Follow on-screen instructions to select the location, date and time you would like to schedule your section.
7. Select COMPLETE REGISTRATION to complete your scheduling.
8. It is advised that you print the confirmation number for your appointment and keep for your records.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

2. Call 800-580-9648 (Candidate Services Call Center)

Prometric's Candidate Services Call Center is open Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time. You must schedule a separate appointment for each section of the examination that you are planning to take. If you call to schedule two or more sections, be prepared to identify the dates, times and locations you want to take each section. It is not necessary to make all appointments in one call. If you prefer, you may make one appointment at a time.

Before you call, you must have your NTS in front of you. You will be required to provide the customer service representative with various pieces of information from the NTS.

You will receive an email confirmation of your appointment. If you have not received an email confirmation, please visit [the Prometric website](#) to print a confirmation of your appointment. If you need directions to the test center, ask the customer service representative at the time you make your appointment. There are multiple test centers in some metropolitan areas, so be sure you are certain of the correct test center location where you are scheduled to take your examinations.



These are your options if you intend to take the examination in Guam:

Regardless of which board of accountancy has declared you eligible for the examination, if you intend to take your examination in Guam, you must pay an additional surcharge for each examination section using one of the following options.

1. Visit [NASBA's website](#)

Candidates testing at the Guam Computer Testing Center must pay an examination surcharge before scheduling with Prometric. To do so, visit [NASBA's website](#) under the "Exams" section. Have your NTS and credit card in front of you. You will be asked to provide information from your NTS and to pay the surcharge using a credit card. Candidates are advised to view the Guam Calendar for available appointment dates and times prior to paying the surcharge. The surcharge is non-refundable and you will not receive a refund under any circumstances. Candidates wishing to change appointments to another test center may do so; however, they will forfeit the surcharge. Candidates may change their test center from Guam through Prometric by following the instructions previously described under [Schedule Your Examination Appointments](#).

After you pay the additional surcharge for each examination section, you will need to wait at least 24 hours before you schedule your appointment following the instructions previously described under [Schedule Your Examination Appointments](#).

2. Visit [www.2testGuam.com](#)

NASBA operates the Guam Computer Testing Center in cooperation with the Guam Board of Accountancy and Prometric. Before you visit this website, have your NTS and credit card in front of you. When you link to this website, you will be asked to provide

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

information from your NTS and to pay the surcharge using a credit card. It is very important that you determine your site choice before completing this transaction.

After you pay the additional surcharge for each examination section, you will need to wait at least 24 hours before you schedule your appointment following the instructions previously described under “Schedule Your Examination Appointments.”

3. Call 671-475-5000 (Guam Computer Testing Center)

The Guam Computer Testing Center is open Monday through Friday from 9:00 a.m. to 5:00 p.m. Guam time. (During portions of the year, the center may be open later.) Have your NTS and credit card in front of you when you call. You will be asked to provide information from the NTS and to pay the surcharge using a credit card. Once you have paid the surcharge for an examination section and, for any reason you must change your site from Guam to another center outside of Guam, you may do so at the [Prometric Scheduling website](#). However, you will not be issued a Guam Surcharge refund fee under any circumstances.

After you pay the additional surcharge for each examination section, you will need to wait at least 24 hours before you schedule your appointment following the instructions previously described under “Schedule Your Examination Appointments.”



These are your options if you intend to take the examination in an International Location:

Regardless of which board of accountancy has declared you eligible for the examination, if you intend to take your examination internationally, you must pay an additional surcharge for each examination section using NASBA’s website.

1. Visit [NASBA's website](#)

Candidates testing at any International Testing Center must pay an examination surcharge before scheduling with Prometric. To do so, visit NASBA’s website under the “CPA Exam-International” tab. Have your NTS and credit card in front of you. You will be asked to provide information from your NTS and to pay the surcharge using a credit card.

- Apply for the examination through a participating state board. When you submit your application, you may be required to submit some or all of the application and examination fees.
- After receiving your Notice to Schedule, you may then register to take the examination in an international location and pay the additional fees per examination section. Note: These fees are non-refundable.
 - To complete the registration, please choose the jurisdiction in which you wish to apply as a candidate.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

- Next, click the Apply to Test Internationally link to pay the international fees and complete your international registration. You will be asked to provide identifying information, as well as information from the NTS. You will also need a valid Passport or National ID card in order to register. Candidates who complete the registration process can attend the selected examination section(s) in the selected international location only.

When trying to pay the additional international fees, all of your candidate information must match what we already have in the system.

NOTE: After the registration process is complete for each examination section, you will need to wait **at least 24 hours** before you schedule your appointment at the testing center through Prometric.

Special Accommodations

These are your options for scheduling your exam if you have been approved for Special Testing Accommodations:

IMPORTANT: DO NOT CONTACT PROMETRIC ABOUT SCHEDULING UNTIL YOU HAVE BEEN APPROVED FOR SPECIAL TESTING ACCOMMODATIONS BY YOUR BOARD OF ACCOUNTANCY.

If your board of accountancy has approved you for special testing accommodations, the information regarding the nature of the accommodation will be sent to NASBA. The type of accommodation will be shown on your NTS and will be sent to Prometric. Most boards also send a separate ADA approval letter confirming your approved special accommodations. Neither you nor the Prometric Testing Accommodations Representative may make any changes to the accommodations that have been approved. When you receive your NTS, if you believe that the accommodations are incorrect, you must contact your board of accountancy before proceeding.

For testing in the United States & Territories, call 1-800-967-1139 to reach Prometric.



International locations:

Japan	0120-34-7737
Latin America	1-443-751-4990
Middle East	31-320-239-530 ⁴

Special Accommodations appointments may not be scheduled through Prometric's web site. If you have already scheduled an exam appointment online, you will not receive your approved special accommodations on the day of your exam unless you reschedule with a Prometric Testing Accommodations representative through one of the numbers indicated above.

⁴ Some types of accommodations are only available at a limited number of test centers.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

1. When you call Prometric, be prepared to identify the dates, times, and locations for each section you want to take. It is not necessary to schedule all of your exam appointments in one call. If you prefer, you may make one appointment at a time.
2. You must have already received your NTS and have it available when calling Prometric to schedule. You will be required to provide the customer service representative with various pieces of information from the NTS.
3. Please be advised that you must call Prometric at least 10 days in advance of the date you intend to test (we highly recommend 30 days in advance for international locations).



4. INTERNATIONAL TESTING LOCATIONS

Please be advised: You may receive limited or no accommodations if you choose to test at an international location. The special accommodations listed on your NTS are applicable for testing in the United States and U.S. territories only. Your approved accommodations for international locations will be detailed in an international special accommodations email from NASBA.

5. Once you have successfully scheduled your examination, a confirmation will be emailed to you by Prometric. It is your responsibility to verify that the information provided in the email confirmation matches the date, time and location you requested. In the event that you do not receive an email or the information in the email is incorrect, contact Prometric. If you need directions to the test center, ask the customer service representative at the time you make your appointment. There are multiple test centers in some metropolitan areas, so be sure you are certain of the correct test center location where you are scheduled to take your examination.

Changes to Your Appointments

After you have made an appointment for an examination section, you may find it necessary to change or cancel an appointment. **Be aware that you may be required to pay a rescheduling fee or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation.**

If you are unable to appear for your appointment, you must cancel using one of the methods below or you will be marked as a “no-show” and you will forfeit your examination fees. Regardless of whether you need to cancel your appointment or cancel and reschedule, you will be subject to the same fees as listed in the [Rescheduling/Cancellation Fees table](#). If you cancel, but are unsure of when you will be able to reschedule, be advised you must reschedule before the expiration date listed on your NTS or you will forfeit your examination fees.

Change or Cancel the Date, Time or Location of an Appointment

You may reschedule an existing appointment by one of two methods:

- Use Prometric’s Web scheduling tool located at [Prometric's website](#). The system is available 24 hours a day, seven days a week. You must have your confirmation number available from your original appointment.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

- Call the Prometric Candidate Services Call Center. You will receive an email confirmation of your appointment. In addition, please be sure to write down the date, time, location and confirmation number for each of your appointments and verify that the information in your email confirmation is correct. If you have not received an email confirmation, please visit [the Prometric website](#) to print a confirmation of your appointment.
 - For United States and its Territories, call 800-580-9648 (Days and hours of operation: Monday-Friday 8am to 8pm EST)
 - For Latin American locations, please call 443-751-4300.
 - For the Middle East , call 31-320-239-530 (Days and hours of operation: Sunday-Thursday 9am to 6pm GMT + 1)
 - For Japan, call 0120-34-7737 (Days and hours of operation: Monday-Friday 9am to 6pm GMT + 9)



If you need to reschedule your appointment, review the [Rescheduling/Cancellation Fees table](#) to determine deadlines and associated fees. You may reschedule at [the Prometric website](#), or the Candidate Services Call Center.

Candidates approved for special accommodations CANNOT reschedule or cancel appointments through the Prometric website and must call the appropriate Contact Center (See [Special Testing Accommodations](#) above). **Important:** If you reschedule your appointment through the Prometric website, you will not be provided special testing accommodations on the day of your Exam.

If you need to cancel your appointment and do not wish to reschedule, you will NOT receive a refund of the examination fees you paid. If you do not appear for your appointment, you will NOT receive a refund of the examination fees you paid.

It is your responsibility to schedule Exam appointments and test before your NTS expires. Please note that cancelling an Exam appointment does NOT change the expiration date of your NTS. * If you need to change your testing location from International to Domestic (U.S. and territories), you will NOT receive a refund of the International Surcharge.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Rescheduling/Cancellation Fees

<u>If you call this many days before your scheduled appointment...</u>	<u>You will pay this fee to Prometric to make a change to the scheduled appointment.</u>	<u>Examples:</u>
30+ days before your scheduled appointment	\$0.00	You have already made an appointment to take BEC on Wednesday, August 18 at 8:00 a.m. On Friday, July 16, you realize that you have a conflict on August 18 th so you contact Prometric to reschedule. Because you rescheduled 33 days before the scheduled appointment, you will not have to pay a fee to reschedule. You may reschedule to a date either before August 18 th or after August 18 th ; however, it must be before your expiration date of the NTS and you cannot reschedule to a date within five business days of when you do the rescheduling (e.g., July 17, 19, 20, 21 or 22).
6-29 days before your scheduled appointment	\$35.00	You have already made an appointment to take REG on Saturday, October 2. On Friday, September 24 th you realize that you won't be able to take your examination on October 2 nd and you contact Prometric to reschedule. Because you rescheduled within the 30-day window, you will be required to pay \$35.00 to make a change to either the date, time or test center where you will take the REG section of the examination. You may reschedule to a date either before or after October 2 nd ; however, it must be before your expiration date of the NTS and you cannot reschedule to a date within five business days (Saturday is a "business day," but not Sunday) of when you do the rescheduling.
Five business days and up to 24 hours before the time of the scheduled appointment (based on Eastern Standard Time). If less than 24 hours, all fees are forfeited, and you must reapply to your board of accountancy or its designated agent. <i>NOTE: Candidates with extreme circumstances may request an exception to policy through their board or its designated agent. Additional fees may apply.</i>	United States and territories: (Fee depends on the examination section) AUD: \$76.40 BEC: \$57.30 FAR: \$76.40 REG: \$57.30 International Locations: AUD: \$150.00 BEC: \$150.00 FAR: \$150.00 REG: \$150.00	You have already made an appointment to take FAR on Monday, October 18 at 1:00 PM Pacific time at a test center in Los Angeles. On Tuesday, October 12 at 10:01 AM (Pacific time) you contact Prometric to change the date of the appointment to October 19 th which is before the expiration date of your NTS. Because you contacted Prometric after 1:00 PM Eastern time (10:00 AM Pacific Time) five business days before the originally scheduled appointment (Saturday is a "business day," but not Sunday) you are required to pay \$76.40 to make the scheduled change. Because you rescheduled fewer than five days before your originally scheduled appointment, you will not be able to reschedule to a date and time earlier than the original appointment time, but you may reschedule to a date and time on or after October 19 th .

Refunds

Application and examination fees are generally not refunded, although candidates who are determined to be ineligible may receive a partial refund. Remember, your NTS includes an expiration date. If your NTS expires prior to your taking the examination section, or you fail to attend your scheduled testing appointment, you will not be able to reschedule or receive a refund on any of the fees you have paid and you will have to reapply for the examination and pay the

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

appropriate application and examination fees. Consequently, you should not apply for a section of the examination unless you are ready to take it. Check with your board of accountancy or its designated agent for the board's specific refund policy.

Rescinded Eligibility

If your board of accountancy informs NASBA that you are no longer eligible to take the Uniform CPA Examination because of changes in educational requirements, candidate misconduct, or other reasons determined by the board, your NTS will be cancelled. NASBA will contact Prometric to rescind your eligibility. In the event that you are no longer eligible to take the examination, you will NOT receive a refund of any examination fees.

Test Center Closings

If severe weather or other local emergency requires a test center to be closed, every attempt will be made to contact you. However, if you are unsure if your test center is open on the day of your examination, you may call the local test center directly. If the center is open, it is your responsibility to keep the appointment. If the center is closed, you will be given the opportunity to reschedule without penalty. If you are unable to contact the local test center, check on the Prometric [site status website](#) (U.S. and territories only).

Test centers move, new ones are opened and some close from time to time. The most current list of test centers may be found on the [Prometric website](#).

Fire Codes require that businesses follow established protocol for unannounced fire drills. Please be aware that all staff members are given specific instructions what to do during an alarm and disruption will be minimized should such an event occur during a test.

STEP 4: TAKE YOUR EXAMINATION

Arrive Early

You must arrive at the test center at least 30 minutes before the scheduled appointment time for your examination. This allows time to sign in, undergo scanning via hand-held metal detector wand, have your digital photograph and fingerprint taken, review the security and test center policies and be seated at your workstation. Arriving for your scheduled testing appointment anytime after the scheduled start time may result in your being denied permission to test, and you will not receive a refund. Be sure to arrive at least 30 minutes before your scheduled appointment time to avoid forfeiting all fees for the examination section.

In addition, the appointment time on your confirmation notice will reflect examination testing time plus 30 minutes. The additional 30 minutes is allocated to the examination log-in and survey. **For example, the testing time for Auditing and Attestation is 4 hours; the appointment time will be for 4.5 hours.** The additional 30 minutes is the time allowed to enter your examination section identification number (Launch Code), read the introductory screens, and complete the survey at the end of the examination. It is not additional testing time.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

YOU MUST BRING YOUR NOTICE TO SCHEDULE (NTS) WITH YOU

Your NTS includes an examination “Launch Code (Password)” that you will enter on the computer as a part of the login process. **Be sure to take the correct NTS with you.** You will not be admitted into the test center without the NTS and you will forfeit all examination fees for that section.

Personal Identification

The Uniform CPA Examination employs very strict security measures. One level of security involves your identification. **The same form of your name must appear on your application, NTS and on the identification you present at the test center.** Do not change the spelling and do not change the order of your name on applications or when making appointments. If your name is different from your identifications at check-in, you will not be permitted to test.

Note: The middle initial can be substituted for the middle name (e.g., the NTS reads Michael A. Smith, but the name on the candidate’s license reads Michael Albert Smith), or vice versa.

Truncated (shortened) names are allowable on a candidate’s driver’s license, as long as the name on the signature ID exactly matches the name on the NTS.

You are required to present two forms of identification when you arrive to take your examination, one of which must contain a recent photograph. Each form of identification must bear your signature and must not be expired. If you do not present acceptable identification, you will not be allowed to take your examination and you will forfeit all examination fees for that section. If your photograph identification appears to be damaged or altered in any way, you will not be allowed to sit for your examination and you will forfeit all examination fees for that section.

You must present one of the following primary forms of identification:

U.S. and territories:

Primary Forms of Identification

- Valid (not expired) driver’s license with photo and signature issued by one of the fifty U.S. states or by a U.S. territory
- Valid (not expired) driver’s license with photo and signature issued by a foreign government authority, that is printed in English to the extent necessary to compare your name with the one on the NTS and confirm that it is a valid driver’s license (examples are driver’s licenses issued by Canadian, Australian, New Zealand and British authorities, and from countries that retain English as an official language)
- Valid (not expired) Passport with photo and signature issued by the U.S. government
- Valid (not expired) government-issued Passport (for non-U.S. citizens) with a photo that has your name exactly matching the Name or Passport Name field that appears on your NTS. If your Passport is not signed, you **must** provide a secondary identification with a signature. Non-U.S. citizens whose signature is not required on the Passport and/or

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

driver's license should complete an I.D. signature waiver prior to taking the examination. E-mail nasbastore@nasba.org for instructions on completing an I.D. signature waiver.

- Valid state identification card issued by one of the fifty U.S. states or by a U.S. territory. (If you do not drive, you may have an identification card issued by the agency that also issues driver's licenses)
- Valid U.S. Military identification

Secondary Forms of Identification

Secondary forms of identification must include candidate's signature. Acceptable forms of secondary identification include:

- An additional government-issued identification from the above listing
- Accountancy board-issued identification (if provided by board)
- Valid credit card
- Bank automated teller machine (ATM) card
- Bank debit card

The following are unacceptable forms of identification:

- A draft classification card
- A Social Security card
- A student identification card
- A U.S. permanent residency card (green card)



International Test Centers:

Primary Forms of Identification

To sit for the Uniform CPA Examination in an international location, the candidate's primary form of identification **MUST** be a valid (non-expired) Passport with photo and signature, and must also meet the specific country **issuance criteria** noted below(*). If the Passport presented is not signed, the candidate will be required to present a secondary form of identification.

* **Important:** If you cannot present a valid, Government-issued Passport (non-expired with a picture and signature), you will not be allowed to test. If the Passport is not **issued** by Argentina, Columbia, Venezuela, Brazil, Japan, the United States, United Arab Emirates, Yemen, Bahrain, Kuwait, Lebanon, Oman, Qatar, Egypt, Jordan or Saudi Arabia, you will be required to present a National ID card (Middle East), Alien Registration card (Japan), or a NASBA-provided ID.

Secondary Forms of Identification

Secondary forms of identification must include candidate's signature. Acceptable forms of secondary identification include:

- Alien registration card
- National ID card

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

- A valid (not expired) driver's license
- A valid (not expired) U.S. Military ID
- Accountancy board-issued identification (if provided by board)
- Valid credit card
- Bank card
- NASBA Candidate Identification Card (For additional information about the NASBA Candidate Identification Card, please visit the [CPA Exam Products.](#))

The following are unacceptable forms of identification:

- Employee card or ID
- Social Security Card (U.S. Citizens)
- A student identification card
- A U.S. permanent residency card (green card)

NASBA Identification Card

Candidates may request a NASBA Identification Card under these circumstances:

- You possess a valid, UNSIGNED Passport. (i.e., a signature is not required on your Passport by issuing government)
- You do not possess a valid secondary form of identification as required to take the Uniform CPA Examination
- Your State has approved the use of the NASBA Candidate Identification Card

For additional information about the NASBA Candidate Identification Card, please visit the [CPA Exam Products.](#)

If the test center staff has questions about the identification presented, you may be asked for additional proof of identity. You may be refused access to an examination and forfeit the examination fee for that section if the staff believes that you have not proven your identity. Admittance to the test center and examination does not imply that your identification is valid or that your scores will be reported if subsequent investigations reveal impersonation or forgery.

At the Test Center

The staff at each test center has been trained in the procedures specific to the Uniform CPA Examination. Center personnel will guide you through the steps that have been developed by the boards of accountancy, NASBA and the AICPA.

1. You must arrive at the test center at least 30 minutes before your scheduled appointment. If you arrive after your scheduled appointment time, you may forfeit your appointment and examination fees. Arrive early and be sure to have your correct NTS and required identification. You will not be admitted to the examination without the correct NTS and required identification.
2. Your examination should begin within 30 minutes of the scheduled start time. If circumstances arise, other than candidate error, which delay your session more than 30 minutes, you will be given the choice of continuing to wait or rescheduling your appointment.
3. You must place personal belongings, such as a purse or cell phone, in the storage lockers provided by the test center. You will be given the key to your locker which must be returned

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

to the test center staff when you leave. The lockers are very small and are not intended to hold large items. Do not bring anything to the test center unless it is absolutely necessary. Test center personnel will not be responsible for lost or stolen items.

4. You may bring soft, foam earplugs with no strings attached for your use. TCAs will inspect the earplugs.
5. Your ID will be scanned/swiped in the combined magnetic strip and 2D barcode reader. The ID will then be placed on a flatbed scanner which captures an electronic image of the photo ID and uses optical character recognition (OCR) to compare printed and encoded data.
6. You will have a digital photograph taken of your face. Note: A photograph is required to test.
7. All candidates will be scanned via hand-held metal detector wand prior to each entry into the test room, including returns from breaks. Candidates will be required to turn their pockets out, and the scan will be done immediately afterward.
8. **PLEASE NOTE: A biometric fingerprint-capturing system will be used and is required to test. You will also be asked to provide a fingerprint before and after breaks. If for physical/medical reasons your fingerprint will not be available, you must contact your state board of accountancy or their designated agent PRIOR to your appointment.**
9. Effective January 2, 2013, in lieu of scratch paper and pencils, candidates will be provided with two double sided, laminated, colored sheets called “noteboards,” as well as a fine point marker for making notations. You will be directed to write your examination Launch Code (from your NTS) on your noteboards. You will be required to return the noteboards to the test center staff when your examination is complete. If you need additional writing space, you may request additional noteboards from the test center staff, but you must first turn in the original noteboards you received in order to get a new supply. You must not bring any paper or pencils to the workstation in the testing room.
10. You will be escorted to a workstation by test center staff. You must remain in your seat during the examination, except when authorized to get up and leave the testing room.
11. Once you enter your Launch Code, you must proceed through the subsequent introductory examination screens without delay. There is a **10-minute** time limit to read and proceed through the introductory screens and, if the **10-minute** time limit is exceeded, the test session will automatically terminate and cannot be restarted. In this case, you must leave the test center, forfeit fees, reapply to test in the next test window, and receive a score of 0.
12. If you encounter ANY computer problem, report it immediately to test center staff.
13. When you finish the examination, leave the testing room quietly, turn in your two noteboards, and sign the test center log book. The test center staff will dismiss you after completing all necessary procedures.
14. Keep the Confirmation of Attendance form you receive after the examination as it provides valuable contact information. As directed on this form, report any examination incidents/concerns in writing to the addresses/Fax numbers provided.

Time Allotted to Take the Examination

The appointment time on your confirmation notice will reflect examination testing time plus 30 minutes. The additional 30 minutes is allocated to the examination log-in and survey. **For example, the testing time for Auditing and Attestation is 4 hours; the appointment time will be for 4.5 hours.** The additional 30 minutes is the time allowed to enter your examination section identification number (Launch Code), read the introductory screens, and complete the survey at the end of the examination. It is not additional testing time.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

The lengths of the examination sections are:

- Auditing and Attestation (AUD) – 4 hours
- Business Environment and Concepts (BEC) – 3 hours
- Financial Accounting and Reporting (FAR) – 4 hours
- Regulation (REG) – 3 hours

Introductory Examination Screens

Important: You should be aware that once you enter your Launch Code, the subsequent introductory examination screens operate under a **10-minute** time limit and you must move through the introductory screens quickly. If the **10-minute** time limit is exceeded, the session will automatically terminate and it will not be possible to restart the exam cannot be restarted. In this case, you must leave the test center, forfeit fees, reapply to test in the next test window, and receive a score of 0.

While there is adequate time to review the screens and respond, there is not time for you to take notes, leave the testing room, or do anything other than reading and responding to the screens.

After you enter your Launch Code, proceed through the introductory screens and start the examination, the computer screen will display a countdown timer at the top of the screen which will let you know the time remaining as you work through the examination. Plan your time so that you do not use your time up early in the examination and do not have enough time later in the examination. The Prometric test center appointment time includes examination testing time plus 30 minutes. The additional 30 minutes is allocated to the examination login and the candidate survey at the end of the examination. It is not additional testing time; you will only be given the times shown above to actually take the examination. If you are a Special Accommodations candidate and have been approved for extra time, please refer to your state board or designee for the actual length of your examination.

Test Center Regulations

A standardized environment is necessary to ensure the examination you take is essentially equivalent to the examination all other candidates take. For this reason, all candidates must follow the same regulations.

- Papers, books, food or purses are not allowed in the testing room
- Eating, drinking or use of tobacco is not allowed in the testing room
- Talking or communicating with other candidates is not allowed in the testing room
- Calculators, personal digital assistants or other computer devices are not allowed in the testing room
- Communication devices (e.g., cell phones, pagers, beepers, wireless internet connections to personal digital assistants) are not allowed in the testing room
- Recording devices (audio and video) are not allowed in the testing room
- You must not leave the testing room without the permission of the test center staff.
- Only test candidates with scheduled appointments are permitted into the test center. Absolutely no visitors are allowed.

A more extensive list of [prohibited items](#) can be found later in this document.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Breaks

Each examination section contains units known as testlets. Each testlet is comprised of either a group of multiple-choice questions, a group of condensed case studies (known as task-based simulations), or a group of written communication tasks. (See [exam section table](#) for more information.) After indicating that you have completed a testlet, you will be presented with the option to take a break. You will receive this option between testlets. If you choose to take a break, you will be asked to leave the testing room quietly. You will be asked for a fingerprint to verify your identification prior to and upon returning from your break. The test center staff will confirm you have completed the testlet prior to your break. Breaks are considered a part of the testing process, so the testing clock will continue to run during breaks.

You do not have to take a break. **The clock will keep running during the break.** Therefore, it is recommended that you use break time wisely. When you return from a break, you will be required to enter your Launch Code in order to continue the examination. Note that breaks lasting more than ten minutes will be reported to your board of accountancy.

You will not be allowed to take a break at any other time during the examination. If you leave the testing room at any time, without exiting the testlet and selecting the break option, you will not be allowed to return to the testing room. Information regarding your absence will be reported to your board of accountancy.

Examination Confidentiality and Break Policy

Before you begin your examination, you will be required to accept the terms of the following confidentiality and break policy statement. If you do not accept the statement, your test will be terminated and your test fees will be forfeited.

Policy Statement and Agreement Regarding Exam Confidentiality and the Taking of Breaks

I hereby agree that I will maintain the confidentiality of the Uniform CPA Examination. In addition, I agree that I will not:

- Divulge the nature or content of any Uniform CPA Examination question or answer under any circumstance
- Engage in any unauthorized communication during testing
- Refer to unauthorized materials or use unauthorized equipment during testing; or
- Remove or attempt to remove any Uniform CPA Examination materials, notes, or any other items from the examination room

I understand and agree that liability for test administration activities, including but not limited to the adequacy or accuracy of test materials and equipment, and the accuracy of scoring and score reporting, will be limited to score correction or test retake at no additional fee. I waive any and all right to all other claims.

I further agree to report to the AICPA any examination question disclosures, or solicitations for disclosure of which I become aware.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

I affirm that I have had the opportunity to read the Candidate Bulletin and I agree to all of its terms and conditions.

I understand that breaks are only allowed between testlets. I understand that I will be asked to complete any open testlet before leaving the testing room for a break.

In addition, I understand that failure to comply with this Policy Statement and Agreement may result in invalidation of my grades, disqualification from future examinations, expulsion from the testing facility and possible civil or criminal penalties.

I ACCEPT

I DECLINE

Candidate Misconduct, Cheating, Copyright Infringement

The boards of accountancy, NASBA, and the AICPA take candidate misconduct (including cheating on the Uniform CPA Examination) very seriously. If a board of accountancy determines that a candidate is culpable of misconduct or has cheated, the candidate will be subject to a variety of penalties including, but not limited to, invalidation of grades, disqualification from subsequent examination administrations, and civil and criminal penalties.

In the event of an investigation into candidate misconduct or cheating, NASBA has the right to use any information obtained from candidates, including confiscated items and photos, as well as previous testing history to complete its investigation.

In cases where candidate misconduct or cheating is discovered after a candidate has obtained a CPA license or certificate, a board of accountancy may rescind the license or certificate.

If the test center staff suspects misconduct, a warning will be given to the candidate for any of the following situations:

- Communicating, orally or otherwise, with another candidate or person
- Copying from or looking at another candidate's materials or workstation
- Allowing another candidate to copy from or look at materials or workstation
- Giving or receiving assistance in answering examination questions or problems
- Reading examination questions, task-based simulations, or written communication tasks aloud
- Engaging in conduct that interferes with the administration of the examination or unnecessarily disturbing staff or other candidates

Cheating threatens your hard work and preparation. In the event you notice any other candidates cheating during your test session and wish to report your observations, please help us protect you by contacting us via any of these methods:

- Call NASBA's toll free number at 855-228-7778
- Email NASBA at examsecurity@nasba.org
- Email Prometric's Security Department at prometricsecuritydept@prometric.com

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Grounds for confiscation of a prohibited item, preparation of a written report of incident, and warning the candidate include:

- Possession of any prohibited item (whether or not in use) inside, or while entering or exiting the testing room
- Use of any prohibited item during a break.

Prohibited items include, but are not limited to:

- Books
- Briefcase
- Calculator/Portable Computer
- Calculator Watch
- Camera, Photographic or Scanning Device (still or video)
- Cellular Phone
- Cigarette/Tobacco Product
- Container of any kind
- Dictionary
- Earphone
- Eraser
- Eyeglass Case
- Food or Beverage
- Handbag/Backpack/Hip Pack
- Coats
- Hat or Visor (except head coverings worn for religious reasons)
- Headset or Audio Earmuffs (not provided by Testing Center). You may bring soft, foam earplugs with no strings attached for your use. TCAs will inspect the earplugs.
- Jewelry – Pendant Necklace or Large Earrings
- Newspaper or Magazine
- Non-Prescription Sunglasses
- Notebook
- Notes in any written form
- Organizer / Day Planner
- Outline
- Pager / Beeper
- Paper (not provided by Test Center)
- Pen / Pencil (not provided by Test Center)
- Pencil Sharpener
- Personal Digital Assistant or Other Electronic Device
- Plastic Bag
- Purse/Wallet
- Radio/Transmitter/Receiver
- Ruler/Slide Ruler
- Study Material
- Tape/Disk Recorder or Player
- Umbrella

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

- Watch
- Weapon of any kind

In addition, jackets, coats, and sweaters are also prohibited; however, if you require a separate sweater or a light jacket due to room temperature, it must be worn at all times.

The boards of accountancy, NASBA, the AICPA and Prometric take a variety of measures to prevent candidate misconduct and cheating on the examination. Test center staff is trained to watch for unusual behavior and incidents during the examination. Please note that all examination sessions are audio/video taped to document the occurrence of any unusual activity and candidate misconduct is reported to boards of accountancy on a daily basis.

Prometric provides NASBA with candidate personal information, including biometric data, test results and photos, which may also be used in conducting security investigations of candidate misconduct or cheating.

All examination materials are owned and copyrighted by the AICPA. Any reproduction and/or distribution of examination materials, including memorization, without the express written authorization of the AICPA is prohibited. This behavior infringes on the legal rights of the AICPA and, in addition to the penalties listed above, the AICPA will take appropriate legal action when any copyright infringements have occurred.

Grounds for Dismissal

If you engage in misconduct or do not follow the test center regulations, the test center staff may dismiss you from the examination or you may have your scores canceled by your board of accountancy. The following are examples of behavior that will not be tolerated during the examination:

- Repeating acts of misconduct after receiving prior warning(s)
- Attempting to remove or removing examination questions from the testing room by any means
- Copying, writing or summarizing examination questions on any material other than the noteboards issued to you
- Tampering with computer software or hardware, or attempting to use a computer for any reason other than completing the examination session
- Intentional refusal or failure to comply with instructions of the test center staff
- Attempting to have an impersonator gain admission to the testing room or to substitute for you after a break
- Conduct that may threaten bodily harm or damage to property

Reporting Examination Concerns

PROBLEMS, QUESTIONS OR COMMENTS ABOUT YOUR TEST EXPERIENCE

During your examination session, report equipment/functionality issues or environmental disruptions/distractions to test center staff without delay.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

After completing your examination, if you feel that the circumstances surrounding your test administration prevented you from performing at a level consistent with your knowledge and skills; or, if you have a question or concern about the test, you must notify NASBA at candidatecare@nasba.org **no later than five business days from the date of your examination to document your concern. Reporting the issue to the testing site staff (TCAs) and/or leaving a comment in the survey at the end of the examination does not take the place of filing a formal complaint with Candidate Care at NASBA. Do not wait to receive your scores before notifying NASBA.**

Candidate Care at NASBA

You may notify NASBA using any one of the methods below.

- By Email: candidatecare@nasba.org
- By Telephone: 866-MY-NASBA (866-696-2722)
- By Fax: 615-880-4225
- By U.S. Mail: Candidate Care
NASBA Examinations
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Note: Candidates should include their own contact information with inquiry. Include your name and address or email address.

If you witnessed a candidate cheating or believe a test center employee acted improperly, contact Prometric's security department at **800-347-3781**.

Comments about Examination Content

If you believe you have identified a problem with a multiple-choice question, a task-based simulation, or a written communication task, you should contact the AICPA Examinations Team either by fax at 609-671-2922 or by mail at *AICPA Examinations Team, Princeton South Corporate Center, 100 Princeton South, Suite 200, Ewing, NJ 08628*. Your fax or letter must be received by the AICPA **within four days of testing to ensure a timely review**.

Do NOT include the exact wording or attempt to outline the multiple-choice question, task-based simulation, or written communication task. Rather, provide enough information to allow the AICPA to identify the item; for example – “multiple-choice question number 18 in the second testlet” or “the Interest Expense tab in the first task-based simulation.” You should include the nature of your concern, the rationale, and, if possible, references. Be sure to include your examination section identification number in your fax or letter. The AICPA reviews every fax and letter received by the deadline; however, the AICPA is unable to respond directly to candidates.

STEP 5: RECEIVE YOUR SCORE(S)

After the Examination, candidate responses are forwarded to the AICPA for scoring. The AICPA does not receive or have access to candidate identities. The responses are identified by the examination section identification number only. When advisory scores become available, the

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

AICPA forwards them to NASBA, which then matches the scores to individual candidates. NASBA then forwards the scores to boards of accountancy for approval and subsequent release to candidates.

Please note that scores are NOT released by jurisdiction in a specific order, and the scores of candidates who tested on the same day may well be reported at different times during the scoring cycle.

For additional information about score release or score report content, contact your board of accountancy or its designated agent. (The AICPA does not provide score information to candidates.)

For information about scoring, read “How Is the CPA Exam Scored?” - an article found on the [CPA Examination website](#).

Score Release Timeline

Scores are now reported with more predictability and frequency than they were with the pre-CBT-e score release schedule. The general timetable below is provided to help candidates plan their testing schedule.

Scores for the Uniform CPA Exam will be released by NASBA to state boards of accountancy based upon the target score release date timeline listed in the table below. *Please be advised that some state boards of accountancy require at least one day beyond the dates listed in the table to process and release exam scores.* The timetable applies to candidates who have tested in *both domestic and international testing locations.*



Day in Testing Window*	Target Release Date Timeline
Day 1 – 20	11 business days following day 20 of the testing window
Day 21 – 45	6 business days following day 45 of the testing window
Day 46 – Close of window	6 business days following the close of the testing window
After Close of Window	6 business days after receiving all scoring data for the testing window

* **Day that the test results are received by the AICPA**

Note: “Day in Testing Window*” refers to the date AICPA receives the test results, not the test date. Additionally, some candidates who take the BEC section might receive their scores approximately one week following the target release date due to additional analysis that might be required for the written communication tasks. Scores are generally released during regular

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

business hours.

We encourage candidates to visit the [Psychometrics and Scoring](#) page on the Exams website for information about score release and the scoring process, including the [CPA Exam Score Release Timeline FAQs](#).

The Score Review and Appeal Processes

Score Review

Score review is a service to candidates offering additional assurance that operational quality controls in the scoring process were complete and the scores are accurate. Score review is NOT a re-grading of the examination, or an opportunity to find additional points, review content, or to have alternate responses considered. It is simply an independent verification of a candidate's Uniform CPA Examination score.

The verification for the multiple choice questions and the task-based simulations involves making certain that the approved answer key was used and that it was applied correctly. Verification for the written communication tasks involves making certain that each of the submitted responses was scored.

Because all scores undergo several quality control checks before they are reported, the likelihood of a score change following score review is exceedingly small, or **less than one percent (1%) of all requested score reviews since the inception of the computer based test**. However, the score review option is available to candidates who would like to have their scores checked one more time.

Please note:

- The option to apply for a score review is available only for a short period of time after your score has been reported to you. Contact your board of accountancy, or its designated agent, for instructions on requesting a score review, paying the required fee, and meeting the score review request deadline. If you apply after the deadline date, your request will not be processed.
- Each score review cycle begins at the start of the following testing window. For example, the score review cycle for scores reported for the January/February testing window begins at the start of the April/May testing window.
- Each score review cycle is for scores reported for the most recent testing window only. For example, the April/May review cycle is for scores reported for the January/February testing window only.

Appeal

Score Appeals are not permitted in the following jurisdictions: California; District of Columbia; Colorado; Georgia; Illinois; Montana; Ohio; and Virginia.

In the jurisdictions that allow appeals, the appeal process provides candidates with the opportunity to appeal failing scores. Where available, the appeal option enables candidates who

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

fail the examination to view the multiple choice test questions or objective task-based simulation problems that they answered incorrectly together with their responses, and to submit comments online. The appeal does not include the written communication tasks. The confidentiality of the examination requires that such viewing sessions take place only in authorized locations, under highly secure conditions, and in the presence of a representative of the candidate's board of accountancy or its designated agent.

You should consider requesting an appeal only if you want to review your incorrect responses because you believe that there is a multiple choice question or objective task-based simulation problem that you would like to challenge.

Contact your board of accountancy, or its designated agent, to determine whether the appeal option is available in your jurisdiction and, if it is, to obtain detailed instructions. In order to qualify for an appeal, you will be required to submit a formal request, obtain your board's approval, pay the required fee, and meet all required deadlines. **Note: The option to apply for an appeal is available only for a short period of time after your score has been reported to you.**

Retaking the Examination

If you fail any section of the examination, you may retake that section in a future testing window. You may not repeat any section within the same testing window.

Your board of accountancy will provide you with information on how to retake a failed examination section when they send you your score report. If you fail an examination section, you will receive a Candidate Performance Report, providing information about your examination performance as it compares with the performance of candidates in the “just passed” category – those who earned scores of between 75 and 80. This information will show you how your performance differed – by content area and by question type (multiple-choice questions, task-based simulations, written communication tasks) – from the performance of passing candidates. You are likely to find this information helpful when preparing to retake an examination section. This information is a tool to evaluate your performance and to serve as a study guide.

It is strongly suggested that you not apply for a section of the examination until you are ready to take it. Taking the re-examination involves two categories of required fees that are to be paid either to your board of accountancy or to NASBA:

Re-examination

Registration Fees: These fees are established by and paid to your board of accountancy or its designated agent

Re-examination Fees: These fees depend on the section(s) of the examination and are paid either to your board of accountancy, its designated agent, or NASBA.

Candidate Performance Report FAQs, as well as a sample score report are available on the [Uniform CPA Examination website](#).

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

If you have any questions about a policy on retaking the examination, you must contact your board of accountancy or its designated agent.

EXAMINATION CONTENT

Preparation for the Examination

The best preparation for the Uniform CPA Examination is a thorough review of the examination content.

1. Read the [Content and Skill Specification Outlines \(CSOs/SSOs\)](#) (note: link opens a PDF) to make certain you are aware of the content areas covered by each examination section.
2. Review the [sample tests](#) to become familiar with typical multiple-choice questions, task-based simulations, and written communication tasks, as well as with the software that is used for the examination.
3. Take the [tutorial](#) to obtain an understanding of the general design and operation of the computer-based test.

Candidates are responsible for reviewing the Uniform CPA Examination tutorial and sample tests. Thorough familiarity with the examination’s functionality, format and instructions is required before candidates report to test centers. Failure to follow the instructions provided in the tutorial and sample tests, including the instructions on how to respond, may adversely affect candidate scores.

Examination Length and Formats

The Uniform CPA Examination is a 14-hour examination with four sections: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR), and Regulation (REG). Each examination section is composed of four “testlets,” or groups of test questions. For each of the four sections, three of the testlets will contain the multiple-choice questions (MCQ); for AUD, FAR and REG, the fourth testlet will include the short task-based simulations (TBS); and for BEC, the fourth testlet will include the written communication tasks. The task-based simulations are condensed case studies that test accounting knowledge and skills using real life work-related situations; the written communication tasks are designed to test writing skills. The sections are as follows:

	Section Name	Section Time	Section Format	Section Description
AUD	Auditing and Attestation	4 hours	3 MCQ testlets consisting of a total of 90 questions. 1 testlet with 7 TBSs	This section covers knowledge of auditing procedures, generally accepted auditing standards and other standards related to attest engagements, and the skills needed to apply that knowledge in those engagements.
BEC	Business Environment and Concepts	3 hours	3 MCQ testlets consisting of a total of 72 questions. 1 testlet with 3 written communication tasks	This section covers knowledge of general business environment and business concepts that candidates need to know in order to understand the underlying business reasons for, and accounting implications of, business transactions, and the skills needed to apply that knowledge.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

FAR	Financial Accounting and Reporting	4 hours	3 MCQ testlets consisting of a total of 90 questions. 1 testlet with 7 TBSs	This section covers knowledge of generally accepted accounting principles for business enterprises, not-for-profit organizations, and governmental entities, and the skills needed to apply that knowledge.
REG	Regulation	3 hours	3 MCQ testlets consisting of a total of 72 questions. 1 testlet with 6 TBSs	This section covers knowledge of federal taxation, ethics, professional and legal responsibilities, and business law, and the skills needed to apply that knowledge.

Note: The appointment time on your confirmation notice will reflect examination testing time plus 30 minutes. The additional 30 minutes is allocated to the examination logon and survey. For example, where the testing time for Auditing and Attestation is 4 hours, the appointment time will be for 4.5 hours. The additional 30 minutes is the time allowed to enter your examination section identification number (Launch Code), read the introductory screens, and complete the survey at the end of the examination. It is not additional testing time.

Multiple-Choice Test Questions

The multiple-choice portions of the examination are administered to you in a series of testlets. Testlets are groups of questions that are constructed to appear together. Each examination section will include three multiple choice testlets of between 24 and 30 questions each.

Task-Based Simulations

Task-based simulations are condensed case studies that test accounting knowledge and skills using real life work-related situations. Each task-based simulation is expected to take approximately 8 – 15 minutes to complete. As noted above, the AUD, FAR and REG examination sections each include six or seven task-based simulations. All task-based simulations are intended to assess knowledge and skills that are appropriate for an entry-level accountant.

Written Communication Tasks

Only the BEC section contains written communication tasks. For each of three written communication tasks, candidates must read a scenario and then write an appropriate document relating to the scenario. The instructions state what form the document should take (such as a memo or letter) and its focus. The candidate's response should provide the correct information in writing that is clear, complete, and professional.

Pretest Items

Pretest items are used to develop future examinations; they are NOT used in computing examination scores. Each testlet, whether it be comprised of multiple-choice questions, task-based simulations, or written communication tasks, may include pretest items.

The instructions at the beginning of the examination state: "Some of the multiple-choice questions, task-based simulations, and written communication tasks you will receive, are pretest

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

items. These items do not count toward your final score. You will not know which items are scored and which are pretest items."

Authoritative Literature

While completing the task-based simulations, you will use financial accounting, auditing, or taxation databases. The financial accounting database will include certain portions of the FASB and AICPA authoritative literature. The auditing database will include certain portions of the professional standards issued by the AICPA and the PCAOB. The taxation database will include certain portions of the Internal Revenue Code, as well as certain portions of the professional standards issued by the AICPA and the PCAOB.

As it relates to the task-based simulations, the databases will be updated periodically, and updates will be communicated to candidates through the AICPA website. In a rare situation, a recent FASB or AICPA pronouncement or a change in the Internal Revenue Code may impact the task-based simulation. In those situations, a candidate should answer the task-based simulation using the database provided.

Examination Specifications/CSOs/SSOs

Below are the main content areas for each section of the Uniform CPA Examination. For more detailed information about examination content specifications, visit the [Uniform CPA Examination website](#).

Auditing and Attestation

1. Engagement Acceptance and Understanding the Assignment
2. Understanding the Entity and Its Environment
3. Performing Audit Procedures and Evaluating Evidence
4. Evaluating Audit Findings, Communications, and Reporting
5. Accounting and Review Services Engagements
6. Professional Responsibilities

Business Environment and Concepts

1. Corporate Governance
2. Economic Concepts and Analysis
3. Financial Management
4. Information Systems and Communications
5. Strategic Planning
6. Operations Management

Financial Accounting and Reporting

1. Conceptual Framework, Standards, Standard Setting, and Presentation of Financial Statements
2. Financial Statement Accounts: Recognition, Measurement, Valuation, Calculation, Presentation, and Disclosures
3. Specific Transactions, Events and Disclosures: Recognition, Measurement, Valuation, Calculation, Presentation, and Disclosures

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

4. Governmental Accounting and Reporting
5. Not-for-Profit (Non-governmental) Accounting and Reporting

Regulation

1. Ethics, Professional, and Legal Responsibilities
2. Business law
3. Federal Tax process, Procedures, Accounting, and Planning
4. Federal Taxation of Property Transactions
5. Federal Taxation of Individuals
6. Federal Taxation of Entities

Effective Date of Pronouncements

Accounting and auditing pronouncements are eligible to be tested on the Uniform CPA Examination in the window beginning six months after a pronouncement's effective date, unless early application is permitted. When early application is permitted, the new pronouncement is eligible to be tested in the window beginning six months after the issuance date. In this case, both the old and new pronouncements may be tested until the old pronouncement is superseded.

For the federal taxation area, the Internal Revenue Code and Treasury Regulations in effect six months before the beginning of the current window may be tested on the Uniform CPA Examination.

For all other materials covered in the Regulation and Business Environment and Concepts sections, material eligible to be tested includes federal laws in the window beginning six months after their effective date and uniform acts in the window beginning one year after their adoption by a simple majority of the jurisdictions.

Sample Question Types

To familiarize yourself with the computer-based examination's format, functions, and question and response types, review the examination [tutorial](#). Sample tests that contain sample multiple-choice questions, a sample task-based simulation for each applicable section, and sample written communication tasks will also be available on the tutorial. Neither the tutorial nor the sample test will be available at the test centers.

Candidates are responsible for reviewing the tutorial and sample tests. Before the beginning of any examination session, candidates must attest to the fact that they have had the opportunity to review the tutorial and sample tests, as well as the Candidate Bulletin. This requirement is intended to ensure that before candidates report to the test centers, they are knowledgeable about the examination process, and thoroughly familiar with examination functionality, format and instructions. Failure to follow the instructions provided in the tutorial and sample tests, including the instructions on how to respond, may adversely affect candidate scores.

SCORING THE EXAMINATION

Generally, boards of accountancy report scores on a numeric scale of 0-99, with 75 as a passing score. This scale does NOT represent “percent correct.” A score of 75 reflects examination performance that has been judged to represent the knowledge and skills needed to protect the public interest.

Policy weights represent the proportions of the total test score for various components of each examination section. For the computer-based Uniform CPA Examination, the weights for the following sections are:

Auditing and Attestation (AUD)

Financial Accounting and Reporting (FAR)

Regulation (REG)

- | | |
|------------------------------|------|
| 1. Multiple-choice questions | 60 % |
| 2. Task-Based Simulations | 40% |

Business Environment and Concepts (BEC)

- | | |
|--------------------------------|------|
| 1. Multiple-choice questions | 85 % |
| 2. Written Communication tasks | 15% |

Other than the written communication part of the examination, which requires you to complete tasks such as creating a letter or memo, the questions contained in the examination are formatted to allow responses to be scored electronically. A combination of human graders and electronic scoring will be used to score written communication tasks.

You will receive credit for each correct answer to a multiple-choice question. Similarly, responses to the questions asked in the task-based simulations will receive credit when you provide a correct answer or complete a task correctly. You are not penalized for incorrect responses.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

ADDITIONAL INFORMATION

If you need additional information about the Uniform CPA Examination, the table below will help you identify where to go to get the answers you need.

If you have a question about:	Contact:
<ul style="list-style-type: none"> • Eligibility to take the examination • Special testing accommodations • Completing the application forms • Name and/or address changes • Examination scores • Your board of accountancy's fees 	<p>The complete list of boards of accountancy may be found on NASBA's website.</p> <p>Refer to the list of states.</p>
<ul style="list-style-type: none"> • Receiving/replacing your Notice To Schedule (NTS) if you paid the application and examination fees to NASBA • Receiving/replacing your Notice To Schedule (NTS) if you paid the application and examination fees to the board of accountancy • Receiving/replacing your Notice To Schedule (NTS) if you paid only the application fee to the board of accountancy and paid the examination fee separately to NASBA 	<p>NTS reprints may be obtained at www.nasba.org or directly by going to Reprint NTS.</p> <p>Note: Previously attended or expired NTSs are not available for reprint.</p>
<ul style="list-style-type: none"> • Payments to NASBA 	<p>For questions regarding payments, send an email to cbtcpa@nasba.org or call NASBA at 800-CPA-EXAM (800-272-3926).</p>
<ul style="list-style-type: none"> • General comments or concerns about your testing experience, including comments about the test center 	<p>Email or call NASBA at candidatecare@nasba.org or 866-MY-NASBA (866-696-2722).</p>
<ul style="list-style-type: none"> • Scheduling, rescheduling or canceling your examination appointment • Directions to your test center 	<p>All information and instant scheduling is available at Prometric's website.</p> <p>Additionally, you may contact the Prometric Candidate Services Call Center at 800-580-9648</p> <p>Brazil (Scheduling Exams) at 443-751-4995</p> <p>Brazil (Candidate Care and Special Accommodations) at 443-751-4990</p> <p>Middle East Call Center at 31-320-239-530</p> <p>Japan Call Center at 0120-34-7737</p>
<ul style="list-style-type: none"> • General questions regarding the content of the examination 	<p>Write to: AICPA Examinations Team Princeton South Corporate Center 100 Princeton South, Suite 200 Ewing, NJ 08628</p> <p style="text-align: center;">-or-</p> <p>Send an e-mail to cpaexam@aicpa.org</p> <p style="text-align: center;">-or-</p> <p>FAX to: 609-671-2922</p>
<ul style="list-style-type: none"> • Specific multiple-choice questions, task-based simulations, or written communications tasks on the examination 	<p>Contact the AICPA by fax only at: 609-671-2922</p>

